

October 6, 2006

Federal Communications Commission. 7435 Oakland Mills Road Columbia, MD 21046

Re: PCS Licensed Transmitter held to ear

FCC ID: BEJLX550

Grant Date: September 14, 2005.

Statement of change to FCC ID: BEJLX550.

The hardware contained in the test sample submitted for this Class II permissive change is identical to the hardware in the original filing. The low power FM transmitter has been enabled via firmware. User software has been added to the phone. The PCB did not change. No EMC , SAR or HAC degradation is reported. Our engineers had some firmware difficulties causing the delay in the FM radio implementation.

If you have any question or need further information, please feel free to contact me, I can be reached at espark@lge.com

Thank you.

Sincerely Yours,

Eric Park / Senior Manager LG Electronics, Inc.